

TO MAKE YOUR ESTIMATE PAYMENT ON-LINE LOG ON TO WWW.STATE.NH.US/REVENUE

1 Who Must Pay Estimated Tax

Every individual, partnership, association, trust or fiduciary required to file an Interest and Dividends Tax Return must also make Estimated Interest & Dividends Tax payments for its subsequent taxable period, unless the annual estimated tax for the subsequent taxable period is less than \$500. However, quarterly payments are required to be made whenever your **annual** estimated tax for the subsequent taxable period equals or exceeds \$500 (See paragraph 6 for exceptions).

2 Where to Make Payments

Make estimated tax payments on-line at www.state.nh.us/revenue or mail estimated tax payments to:

NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

3 When to Make Payments

CALENDAR YEAR FILERS:

1st quarterly payment due [April 15, 2004](#)
2nd quarterly payment due [June 15, 2004](#)
3rd quarterly payment due [September 15, 2004](#)
4th quarterly payment is due [January 18, 2005](#)

FISCAL YEAR FILERS:

A quarterly payment is due on or before the 15th day of the 4th, 6th, 9th and 12th months of the taxable period to which they relate.

4 Payment of Estimated Tax

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

You may make all four estimate payments at one time over the Internet. Specify each date you want a payment to be made from your account and each payment will be withdrawn on the date you specified.

5 Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply per quarter.

6 Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use Form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty.

7 Need Help

QUESTIONS not covered herein may be answered in our Frequently Asked Questions(FAQ) brochure available on the Internet at www.state.nh.us/revenue or by calling the Taxpayer Assistance Office at (603) 271-2186.

Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964

**ESTIMATED INTEREST AND DIVIDENDS TAX
QUARTERLY PAYMENT FORMS**
TO MAKE YOUR ESTIMATE PAYMENT ON-LINE LOG ON TO WWW.STATE.NH.US/REVENUE
2004 TAXPAYER'S WORKSHEET – KEEP FOR YOUR RECORDS

- 1 All interest and dividend income taxable by the State.....1 _____
- 2 Less Exemption – check the exemptions that apply:
- 2(a) ☐ Yourself ☐ Spouse ☐ Partnership ☐ Fiduciary Total number of boxes checked _____ x \$2400 =2(a) _____
- 2(b) ☐ 65 (or over) or disabled ☐ Blind Total number of boxes checked _____ x \$1200 =2(b) _____
- ☐ Spouse 65 (or over) or disabled ☐ Spouse Blind
- 2 (c) Total exemptions [Line 2(a) plus 2(b)].....2(c) _____
- 3 New Hampshire Taxable Income [Line 1 minus Line 2(c)].....3 _____
- 4 New Hampshire Interest & Dividends Tax (Line 3 multiplied by 5%).....4 _____
- 5 2003 OVERPAYMENT applied to 2004 taxes.....5 _____
(If the overpayment exceeds the first 1/4 installment, the overage will be applied to the next installment and so on)
- 6 BALANCE OF ESTIMATED INTEREST & DIVIDENDS TAX (Line 4 minus Line 5).....6 _____

If Line 4 is less than \$500 see instructions paragraph No. 1.

COMPUTATION and RECORD of PAYMENTS

Date Paid	Amount of each Installment (1/4 of Line 4 of worksheet)	2003 Overpayment Applied to Installment	Balance Due	CALENDAR YEAR DUE DATES
1.	\$	\$	\$	April 15, 2004
2.	\$	\$	\$	June 15, 2004
3.	\$	\$	\$	Sept. 15, 2004
4.	\$	\$	\$	Jan. 18, 2005

IMPORTANT:

PLEASE PUT THE NAMES AND SOCIAL SECURITY NUMBERS ON THE ESTIMATE FORM IN THE SAME SEQUENCE AS THOSE TO BE USED ON THE RETURN.

THE PENALTY PROVISIONS OF RSA 21-J:32 WILL APPLY IF THE ESTIMATE REQUIREMENTS HAVE NOT BEEN MET.

(Cut along this line and keep the estimated tax worksheet above for your records)

For CALENDAR YEAR **2004** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

Payment

**Form 1
Calendar Year
Due**

April 15, 2004

FOR DRA USE ONLY

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY

PLEASE PRINT OR TYPE

LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
NAME OF PARTNERSHIP OR FIDUCIARY	FEDERAL EMPLOYER IDENTIFICATION NUMBER	

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**
Make check payable to: STATE OF NEW HAMPSHIRE. Do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.

MAIL NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
TO: PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

Amount of This Payment \$ _____

FORM

DP-10-ES-2D

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED INTEREST AND DIVIDENDS TAX - 2004For CALENDAR YEAR **2004** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**Payment
Form 2
Calendar Year
Due
June 15, 2004**

FOR DRA USE ONLY

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY**PLEASE PRINT OR TYPE**

LAST NAME FIRST NAME & INITIAL SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME FIRST NAME & INITIAL SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

☐ **CHECK IF ADDRESS IS DIFFERENT FROM PRIOR RETURN.**
Make check payable to: STATE OF NEW HAMPSHIRE. Do not staple or
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DOCUMENT PROCESSING DIVISION
TO: PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

Amount of This Payment \$

DP-10-ES-2D
Rev. 10/03

(Cut along this line)

FORM

DP-10-ES-2D

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED INTEREST AND DIVIDENDS TAX - 2004For CALENDAR YEAR **2004** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**Payment
Form 3
Calendar Year
Due
Sept. 15, 2004**

FOR DRA USE ONLY

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY**PLEASE PRINT OR TYPE**

LAST NAME FIRST NAME & INITIAL SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME FIRST NAME & INITIAL SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

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DOCUMENT PROCESSING DIVISION
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CONCORD NH 03302

Amount of This Payment \$

DP-10-ES-2D
Rev. 10/03

(Cut along this line)

FORM

DP-10-ES-2D

042

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
ESTIMATED INTEREST AND DIVIDENDS TAX - 2004For CALENDAR YEAR **2004** or other taxable period beginning _____ ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

**Payment
Form 4
Calendar Year
Due
Jan. 18, 2005**

FOR DRA USE ONLY

CHECK ONE: ☐ ① INDIVIDUAL/JOINT ☐ ③ PARTNERSHIP ☐ ④ FIDUCIARY**PLEASE PRINT OR TYPE**

LAST NAME FIRST NAME & INITIAL SOCIAL SECURITY NUMBER

SPOUSE'S LAST NAME FIRST NAME & INITIAL SPOUSE'S SOCIAL SECURITY NUMBER

NAME OF PARTNERSHIP OR FIDUCIARY FEDERAL EMPLOYER IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (continued)

CITY/TOWN, STATE & ZIP CODE

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TO: PO BOX 2072 OR 2D: PO BOX 1201
CONCORD NH 03302

Amount of This Payment \$

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Rev. 10/03